

**452A.84 Transfer to marine fuel tax fund.**

The treasurer of state shall transfer from the motor fuel tax fund to the marine fuel tax fund that portion of moneys collected under [this chapter](#) attributable to motor fuel used in watercraft computed as follows:

1. Determine monthly the total amount of motor fuel tax collected under [this chapter](#), less refunds for motor fuel tax, and multiply the amount by nine-tenths of one percent.
2. Subtract from the figure computed pursuant to [subsection 1](#) of [this section](#) three percent of the figure for administrative costs shall be transferred to the marine fuel tax fund.

[C73, 75, 77, 79, 81, §324.84]

[84 Acts, ch 1012, §1](#)

[C93, §452A.84](#)

[94 Acts, ch 1107, §71](#); [95 Acts, ch 155, §39, 44](#); [2006 Acts, ch 1179, §62, 66](#); [2022 Acts, ch 1061, §70](#)

Referred to in [§452A.79, 452A.79A](#)

Subsections 1 and 2 amended